



Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue  
941 North Capitol Street, N.E.  
Washington, D.C. 20002

District of Columbia

# **INCOME TAX WITHHOLDING**

Instructions and Tables

# **2005**

## **Withholding Allowances for the Year 2005**

The tables reflect withholding amounts in dollars and cents. Round all withholding tax return amounts to whole dollars.



# INSTRUCTIONS FOR EMPLOYERS

## **EMPLOYER'S FEDERAL IDENTIFICATION NUMBER**

Every employer who is required to withhold D.C. income tax from the wages of his/her employees should have a Federal Employer Identification Number before he/she completes and files Form FR-500 (Combined Business Tax Registration Application). The completed FR-500 should be mailed to the Office of Tax and Revenue, PO Box 470, Washington, DC, 20044-0470.

Each employer should have only one Federal Employer Identification Number and should keep a record of it. ***This number should be used on all correspondence regarding DC withholding taxes.***

An employer who has acquired the business of another employer must not use a Federal Employer Identification Number assigned to the other employer, but must apply for a new number (unless already assigned a number).

The instructions and procedures contained in this booklet are applicable to all employers, including agencies of the United States Government. Federal agencies are required to withhold District income taxes from the wages of employees who are District residents if their regular place of employment is within the District. Federal agencies are also required to withhold District taxes from those District residents whose regular place of employment is outside the District, if the employee voluntarily agrees to have the District taxes withheld, and if there is no law or reciprocal agreement at the place of such employment which already requires withholding on nonresident Federal employees.

Employers are required to indicate on the return whenever they intend to:

1. Go out of business
2. Change their address
3. Change their entity name

## **EMPLOYER RESPONSIBILITIES**

### **Electronic filing required**

If your tax liability exceeds \$25,000 you must file electronically. See [www.cf.dc.gov/otr](http://www.cf.dc.gov/otr).

**1.** Immediately, upon receipt of this booklet, please apply for your Federal Employer Identification Number unless you already have been assigned a number.

**2.** On or before the date of commencement of employment, you should obtain an Employee's Withholding Allowance Certificate, Form D-4, from each RESIDENT EMPLOYEE. If a RESIDENT EMPLOYEE fails to furnish a certificate, the employer will be required to withhold tax as if the employee had not claimed any withholding allowances. An employer is required to withhold DC income tax from all DC resident employees even though he/she may not be required to withhold Federal income tax from certain of these employees who certify that they have no Federal income tax liability because of minimal taxable income.

**RESIDENT EMPLOYEE** includes individuals who are receiving wages and who have a place of abode or who are residing or domiciled within the District at the time the tax is required to be withheld.

**3.** Tax is to be withheld in accordance with the wage bracket method of withholding tax tables or the percentage of wages paid method of withholding tax tables, from each wage payment made in accordance with the employee's withholding allowance certificate then in effect. (To comply with this provision you should obtain completed withholding allowance certificates from your DC resident employees at the earliest possible date.)

**4. Prior to December 1** of each year, each employer should request his/her employees to file amended allowance certificates for the ensuing year if there has been a change in exemption status or a change of address since the filing of the last certificate. If the employee changes his/her address from DC to Maryland, Virginia or another state, the employer should make certain that the employee is no longer subject to DC withholding by having him/her file Form D-4A, Certificate of Non-Residence in the District of Columbia.

**5.** File your monthly withholding tax returns, Form FR-900M, on or before the 20th day of each month following the close of your monthly withholding tax return period. Make your check or money order, in the amount of the taxes withheld, payable to the DC Treasurer.

**6.** On or before January 31 of each year, or at the termination of employment, furnish each employee with a printed withholding statement in duplicate on Federal Form W-2, showing: **(1)** The total wages paid to the employee during the preceding calendar year; **(2)** the total amount of DC income tax withheld during that year; **(3)** the employee's name, address and social security number; **(4)** The employer's name and address; and the employer's Federal Employer Identification Number. No Form W-2 will be accepted by the Office of Tax and Revenue unless the employer indicates clearly that the tax withheld was DC income tax and the Federal Employer Identification Number appears on the withholding statement.

**7.** On or before January 31 of each year, or at such time as the employer's obligation to withhold taxes is terminated other than temporarily, the employer, who files monthly, must file an Employer Withholding Tax Annual Reconciliation Return, Form FR-900B and complete the Employer's DC Withholding Tax Reconciliation Schedule. Form FR-900B must be accompanied by a copy of the Withholding Statement (Form W-2) completed for each employee together with an adding machine tape of the tax withheld as shown by the withholding statements. In lieu of withholding statements, the employer may submit an ADP printout or magnetic tape.

An employer who wishes to submit magnetic tape(s) in lieu of withholding statements must notify the Office of Tax and Revenue (Returns Processing Administration) to secure the appropriate specifications for proper compliance. Any employer who wishes to submit an ADP printout in lieu of withholding statements must request permission to do so from the Office of Tax and Revenue, Director Returns Processing

Administration. The request for permission must describe the format of the printout.

## **1. GENERAL INFORMATION**

Many features of the Federal withholding law are contained in the District withholding law. The definitions of many of the terms used in connection with the District withholding law conform to specific provisions of the Federal withholding law. In general, the rules adopted and the policies established for Federal withholding will be followed to make administration of the DC withholding law conform where practicable.

The wages covered by the District withholding law include all remuneration, whether in cash or other form, paid to an employee for services performed for his/her employer. For this purpose, the term "wages" covers all types of employee compensation, including salaries, fees, bonuses and commissions. Tips or gratuities which are accounted for by the employer, vacation allowances, and back pay are considered as wage payments for the purpose of withholding.

Every employer who is subject to the District withholding law, is required to keep all records pertinent to withholding available for inspection by the Office of Tax and Revenue. You are liable for the payment of these taxes to the District whether or not you withhold them from your employees.

## **2. WITHHOLDING TAX TABLES**

Tables have been prepared which show the proper amounts to be withheld from weekly, biweekly, semimonthly, monthly, daily or miscellaneous wage payments. The tables follow these instructions.

## **3. EMPLOYEE WITHHOLDING ALLOWANCE**

### **CERTIFICATE (Form D-4)**

Whenever a DC resident employee is hired, the employee is required to fill out a Form D-4, Employee's Withholding Allowance Certificate, and file it with the employer. This certificate authorizes the employer to make periodic tax withholdings from the employee's wages on the basis of the information furnished. The method to be used in arriving at the number of allowances to which an individual is entitled is set forth on Form D-4.

Once filed with the employer, the Form D-4 will remain in effect until an amended form is furnished to the employer. An employee may file a new form D-4 at any time if the number of withholding exemptions to which he/she is entitled increases. However, an employee **must** file a new form D-4 certificate within 10 days if the number of withholding allowances previously claimed decreases.

The employee may make the amended certificate effective with the next payment of wages but is permitted by law to postpone the effective date until the first status determination date (that is January 1, or July 1) which occurs at least 30 days after the date on which the certificate is filed with the employer.

Withholding allowance certificate forms will be sent to the employer upon receipt of the employer's completed Combined Business Tax Registration Application (Form FR-500). Additional copies will be supplied upon request, (contact the Customer Service Administration, Forms Distribution Center at 202-442-6546).

Employer – if 10 or more exemptions are claimed or if you suspect that the certificate contains false information please send a copy to – Office of Tax and Revenue, 941 North Capitol St., N.E., Washington, DC 20002, Att. COMP-ADMIN.

## **4. CERTIFICATE OF NONRESIDENCE (Form D-4A)**

Under the District of Columbia withholding tax law, unlike the Federal withholding tax law, the residence of the employee is important. The law requires all employers to deduct and pay over to the DC Treasurer the taxes required to be withheld, whether or not actually withheld. Therefore, it is the duty of the employer to determine who is subject to DC withholding. You must withhold DC taxes from any employee on your payroll, if he/she resides or is domiciled in the District of Columbia at the time the tax is required to be withheld (that is, at the end of the pay period).

Every employee whose residence status is doubtful should be questioned to determine his/her actual place of residence. As a protection against failure to withhold on any employee subject to DC tax, you must obtain from him/her information which will show conclusively that he/she is not liable for payment of DC taxes. A Form D-4A, Certificate of Nonresidence in the District of Columbia, is provided for the use of the employee to properly certify his/her nonresidence status. Completed Forms D-4A must be retained by the employer.

It is the responsibility of the employer to maintain a record of the current addresses of all his/her employees at all times. The regulations require that the employee furnish this information to his/her employer. Each year, prior to December 31, employers should request the employees to file, if appropriate, a notice of change of address or change in exemption status.

## **5. EMPLOYER'S RETURNS AND RECONCILIATION OF INCOME TAX WITHHELD FROM WAGES**

Employers required to file District withholding tax returns must file on a monthly basis, unless instructed otherwise by the District of Columbia. Monthly returns (Form FR-900M) must be filed and the taxes paid on or before the 20th day of the month following the close of the monthly reporting period. Taxes withheld must be reported on the return for the reporting period in which the taxes were withheld. No return shall cover more than one reporting period. If a mistake is discovered after a return has been filed, it may be corrected as an adjustment on the FR-900M for the following month. Since adjustments may not be carried over from one year to another, employers must notify the Office of Tax and Revenue in writing as to the manner of handling such items.

The last return of an employer who files monthly and goes out of business during the calendar year, or otherwise ceases to pay wages (other than temporarily) must be filed on Form FR-900B. The final return is required to be filed within thirty (30) days after the date on which the final payment of wages is made, and must show the period and the date of the last payment of wages. The employer must also complete and file a Final Report (Form FR-900W1).

An employer who has temporarily ceased to pay wages, including an employer engaged in seasonal activities, must continue to file tax returns.

## **6. SUBMISSION OF FEDERAL FORM W-2**

A copy of every Form W-2 issued by the employer must be

submitted each year. Monthly filers use the Form FR-900B; Annual filers use Form W-2T. If prior approval is received from the Office of Tax and Revenue, magnetic tapes or ADP printouts may be submitted in lieu of Forms W-2. When the number of Forms W-2 is extraordinarily large, they may be forwarded in several packages of convenient size. When this method is used, the packages should be identified with the name and address of the employer, the Federal Employer Identification Number and they should be numbered consecutively. The number of packages should be indicated on the Form FR-900B. In such instances, the remittance should be mailed **UNDER SEPARATE COVER** with a brief statement that the Forms W-2 for this period are being mailed in separate packages.

## **7. FORMS**

A complete book with all the forms and instructions for the entire calendar year will be mailed to each registered employer. Failure to receive forms or returns does not relieve an employer of the responsibility to file and pay on time.

Any employer desiring to use a commercially printed form in lieu of Form W-2 must request advance written permission from the Office of Tax and Revenue, Returns Processing Administration, Forms Unit, 6th floor, 941 North Capitol Street, NE, Washington, DC, 20002.

## **8. REPORTING OTHER INCOME**

Copies of Federal Form 1099 must be submitted to report income of \$600 or more, other than salaries or wages subject to withholding, paid to a DC resident individual in any calendar year. Dividends, endowment gains, taxable income of \$600 or more are required to be reported unless excluded by regulations. Returns made on copies of Federal Forms 1099 must be accompanied by a copy of Federal Form 1096 showing the number of such returns filed. The returns are required to be filed on or before February 28 of the succeeding calendar year. You must include your **FEDERAL EMPLOYER IDENTIFICATION NUMBER** on all Forms 1099 and the Form 1096 that are filed.

## **9. DEFINITION OF EMPLOYER**

The term "Employer" means employer as defined in Section 3401(d) of the Internal Revenue Code of 1986, and includes any person, firm or corporation, including organizations which may themselves be exempt from income tax, such as religious organizations, as well as the Federal or District Governments and any agency, instrumentality or political subdivision of such governments, employing or using the services of one or more individuals for hire, remuneration or compensation of any kind.

## **10. REMITTANCE**

Make all payments (checks or money orders) payable to the DC Treasurer and mail to: Government of the District of Columbia, Office of Tax and Revenue, PO Box 7792, Washington, DC, 20044-7792. Address labels are provided in the Employer's Withholding Tax booklet. Payments may also be made directly at any DC branch of the Wachovia Bank.

## **11. NOTICE OF CHARGE FOR DISHONORED CHECKS**

A charge of \$65 will be imposed if a check in payment of any obligation due DC is not honored by your bank.

## **12. WORKER'S COMPENSATION**

Employers should obtain workers' compensation coverage for

all of their employees in DC. Employers who have employees located outside the District of Columbia are required to have workers' compensation insurance coverage under the laws of those other jurisdictions. People in business for themselves and unpaid volunteers may not be covered. Employees employed by the Federal or District government are covered by similar but yet somewhat different laws. The employer of a domestic worker, who employs a domestic for 240 hours or more during a 13-week calendar quarter (approximately 19 hours per week) must obtain coverage.

The District of Columbia workers' compensation is a no-fault insurance program which provides benefits to workers who are injured on their jobs. The employees have given up the right to sue their employer in return for the guaranteed payment of medical treatment expenses and cash payments to replace lost wages. In turn the employer gives up the common law defenses of contributory negligence, assumption of risk and injuries caused by a fellow employee.

If you have any questions regarding whether you need such coverage please check with your Insurance Agent Broker, Carrier or the Office of Workers' Compensation, Labor Standards, Department of Employment Services, PO Box 56098, Washington, DC, 20011 The office address is 64 New York Ave., NE, Washington, DC 20002. The telephone number is (202) 671-1000.

The Form FR-500 is available on our website. See [www.cfo.dc.gov/otr](http://www.cfo.dc.gov/otr).

## **13. DC UNEMPLOYMENT COMPENSATION TAXES**

Employers of one or more persons who perform services in the District of Columbia are required to register for Unemployment Compensation Taxes. When you submit Form FR-500 (Combined Business Tax Registration Application), you will automatically be registered for Unemployment Compensation Tax.

Questions concerning registration status, notification of change of address, name, etc., for purposes of Unemployment Compensation Contributions should be directed to the DC Department of Employment Services, Office of Unemployment Compensation, Division of Tax, 609 H Street, N.E., Room 362, Washington, DC, 20002 or telephone, (202) 698-7550. The facsimile number is (202) 698-5706.

## **14. METHODS OF WITHHOLDING DISTRICT INCOME TAX**

Employers may elect to use either of the following methods without prior approval.

- (A) **PERCENTAGE OF WAGES PAID**
- (B) **WAGE-BRACKET**

The payroll period used determines the particular withholding table to be used under either method.

Employers may round the amount of tax to be withheld.

## **15. PENALTY AND INTEREST CHARGES**

A penalty is applicable for a failure to file a return on time or to pay any tax due on time at the rate of 5% of the unpaid portion of tax due for each month, or fraction of a month, that the failure to file or pay continues, but not more than 25% in the aggregate.

Additionally, the Office of Tax and Revenue may assess, in the case of a substantial understatement of tax for any return due to be filed, an amount equal to 20% of the amount of any underpayment attributable to the understatement. Understatement means the excess of the amount of tax required to be shown on a return, or determined to be due through an audit or review, or the amount of tax that is shown on any original or amended return, less any overpayment, credit, or refund. There is a substantial understatement of tax if the amount of the understatement exceeds the greater of (a) 10% of the tax required to be shown on the return or (b) \$2,000.

Interest is due on the filing of a late return or payment made with the late return. The rate of interest is 10% per year, compounded daily.

### **WILLFUL VIOLATIONS**

Any person who willfully refuses to withhold, pay or collect any tax which is required by law or regulations, or who willfully refuses to make any return, declaration, statement, or to supply any information as required, or who willfully attempts to defeat or evade the tax imposed under the provisions of the District of Columbia Income and Franchise Tax Act of 1947, as amended, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and shall be fined not more than \$5,000 or imprisoned for not more than one year, or both, together with the costs of prosecution.

If additional information is needed, please call (202) 727-4TAX (4829).

To report suspected tax fraud with respect to the number of withholding allowances being claimed on a Form D-4, please call 1-800-380-3495.



## INTRODUCING...



### Electronic Taxpayer Service Center

A new, secure and convenient way to pay and view your taxes online.

Best of all, it's free!

A service of the  
Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue

---

eTSC is a free internet site where businesses can file certain District of Columbia tax returns electronically, make payments online, and view up-to-date tax account data. The following tax types are included in the eTSC:

- Corporate Estimated Franchise
  - Unincorporated Business Estimated Franchise
  - Employer Withholding (Monthly)
  - Sales and Use (Monthly)
- 

Office of Tax and Revenue • 941 North Capitol Street, NE  
Washington, DC 20002 • (202) 727-4TAX (4829)  
[www.cfo.dc.gov/otr](http://www.cfo.dc.gov/otr)

#### How does the eTSC work?

Enter the eTSC site at [www.cfo.dc.gov](http://www.cfo.dc.gov) and click on "Taxpayer Service Center", then "Business Tax Service Center", download a registration form and follow the mailing instructions. Once the registration is received and processed, the registrant will be sent a user ID and password by secure e-mail allowing access to the eTSC. With the ID and password, the service center can be accessed immediately and is available 24 hours a day, seven days a week.

#### Which taxes can be filed using eTSC?

Businesses can file the following returns online and related account information can be viewed:

- Employer Withholding Tax Monthly Return (Form FR-900M)
- Sales and Use Tax Monthly Return (Form FR-800M)
- Declaration of Estimated Franchise Tax for Corporations (Form D-20ES)
- Declaration of Estimated Franchise Tax for Unincorporated Businesses (Form D-30ES)

The business receives immediate confirmation upon filing, as well as an electronic image of each return and form submitted that can be downloaded.

#### Making payments using a eTSC

Businesses have the following options for filing and paying taxes:

- Electronic Funds Transfer / ACH Debit — available to all businesses that provide a bank routing number when they sign up.
- Credit Cards — an alternative and convenient method of payment. A convenience fee is charged by the credit card processing company.
- Check by Mail — still available as a small payment option to businesses even if they file electronically. Payments over \$25,000 must be made electronically.
- ACH Credit — download the ACH Credit Guide from the eTSC registration page.

# 2005

## Income Tax Withholding - Percentage of Wages Paid Method

**TABLE 1**

Payroll period	Amount of One Withholding Allowance	To Find the Tax :
Weekly	\$ 26.35	1. Multiply the amount of one withholding allowance (see Table 1) by the number of allowances claimed by the employee.
Biweekly	52.69	2. Subtract the amount thus determined from the employee's wages.
Semimonthly	57.08	3. Determine the withholding tax on this amount from the appropriate PERCENTAGE OF WAGES PAID METHOD WITHHOLDING TABLE.
Monthly	114.17	
Quarterly	342.50	
Semiannually	685.00	
Annually	1,370.00	
Daily or Miscellaneous (Per day or per such period)	3.75	

**FOR SINGLE OR MARRIED PERSONS FILING JOINTLY**

WAGES LESS ALLOWANCE AMOUNT		ANNUALLY		WAGES LESS ALLOWANCE AMOUNT		QUARTERLY	
\$2,000 or less	\$ 0			\$500 or less	\$ 0		
Over \$2,000 but not over \$10,000		5% Of Excess Over \$2,000		Over \$500 but not over \$2,500		5% Of Excess Over \$500	
Over \$10,000 but not over \$30,000	\$400 Plus 7.5% Of Excess Over 10,000			Over \$2,500 but not over \$7,500	\$100.00 Plus 7.5% Of Excess Over 2,500		
Over \$30,000	\$1900 Plus 9.0% Of Excess Over 30,000			Over \$7,500	\$475.00 Plus 9.0% Of Excess Over 7,500		
WAGES LESS ALLOWANCE AMOUNT		SEMIANNUALLY		WAGES LESS ALLOWANCE AMOUNT		MONTHLY	
\$1,000 or less	\$ 0			\$166.66 or less	\$ 0		
Over \$1,000 but not over \$5,000		5% Of Excess Over \$1,000		Over \$166.66 but not over \$833.33		5% Of Excess Over \$166.66	
Over \$5,000 but not over \$15,000	\$200 Plus 7.5% Of Excess Over 5,000			Over \$833.33 but not over \$2,500.00	\$33.33 Plus 7.5% Of Excess Over 833.33		
Over \$15,000	\$950 Plus 9.0% Of Excess Over 15,000			Over \$2,500.00	\$158.33 Plus 9.0% Of Excess Over 2,500.00		

FOR SINGLE OR MARRIED PERSONS FILING JOINTLY

		SEMMONTHLY		WEEKLY	
		WAGES LESS ALLOWANCE AMOUNT		WAGES LESS ALLOWANCE AMOUNT	
\$83.33 or less	\$ 0	\$38.46 or less	\$ 0	\$38.46	\$38.46
Over \$83.33 but not over \$416.67	5% Of Excess Over \$83.33	Over \$38.46 but not over \$192.31		5% Of Excess Over \$38.46	
Over \$416.67 but not over \$1,250.00	\$16.67 Plus 7.5% Of Excess Over 416.67	Over \$192.31 but not over \$576.92	\$7.69	Over \$192.31 but not over \$576.92	7.5% Of Excess Over 192.31
Over \$1,250.00	\$79.17 Plus 9.0% Of Excess Over 1,250.00	Over \$576.92	\$36.54	Over \$576.92	9.0% Of Excess Over 576.92
		BIWEEKLY		DAILY	
		WAGES LESS ALLOWANCE AMOUNT		WAGES LESS ALLOWANCE AMOUNT	
\$76.92 or less	\$ 0	\$5.47 or less	\$ 0	\$5.47	\$5.47
Over \$76.92 but not over \$384.62	5% Of Excess Over \$76.92	Over \$5.47 but not over \$27.40		5% Of Excess Over \$5.47	
Over \$384.62 but not over \$1,153.85	\$15.39 Plus 7.5% Of Excess Over 384.62	Over \$27.40 but not over \$82.19	\$1.10	Over \$27.40 but not over \$82.19	7.5% Of Excess Over 27.40
Over \$1,153.85	\$73.08 Plus 9.0% Of Excess Over 1,153.85	Over \$82.19	\$5.21	Over \$82.19	9.0% Of Excess Over 52.19

**FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN**

WAGES LESS ALLOWANCE AMOUNT		ANNUALLY		QUARTERLY	
WAGES LESS ALLOWANCE AMOUNT					
\$1,000 or less	\$ 0	\$250 or less	\$ 0	5% Of Excess Over \$250	\$250
Over \$1,000 but not over \$10,000	5% Of Excess Over \$1,000	Over \$250 but not over \$2,500		Over \$2,500 but not over \$7,500	2,500
Over \$10,000 but not over \$30,000	\$450 Plus 7.5% Of Excess Over 10,000	Over \$2,500 but not over \$7,500		\$112.50 Plus 7.5% Of Excess Over 7,500	2,500
Over \$30,000	\$1,950 Plus 9.0% Of Excess Over 30,000	Over \$7,500		\$487.50 Plus 9.0% Of Excess Over 7,500	7,500
WAGES LESS ALLOWANCE AMOUNT		SEMIANNUALLY		MONTHLY	
WAGES LESS ALLOWANCE AMOUNT					
\$500 or less	\$ 0	\$83.33 or less	\$ 0	5% Of Excess Over \$833.33	\$83.33
Over \$500 but not over \$5,000	5% Of Excess Over \$500	Over \$83.33 but not over \$833.33		Over \$833.33 but not over \$2,500.00	\$37.50 Plus 7.5% Of Excess Over 2,500.00
Over \$5,000 but not over \$15,000	\$225 Plus 7.5% Of Excess Over 5,000	Over \$833.33 but not over \$2,500.00		Over \$2,500.00	\$162.50 Plus 9.0% Of Excess Over 2,500.00
Over \$15,000	\$975 Plus 9.0% Of Excess Over 15,000				

**FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN**

		SEMIMONTHLY		WEEKLY	
		WAGES LESS ALLOWANCE AMOUNT		WAGES LESS ALLOWANCE AMOUNT	
\$41.66 or less	\$ 0	\$19.23 or less	\$ 0	5% Of Excess Over \$19.23	5% Of Excess Over \$19.23
Over \$41.66 but not over \$416.67	\$41.66	Over \$19.23 but not over \$192.31		Over \$192.31 but not over \$576.92	Over \$192.31 but not over \$576.92
Over \$416.67 but not over \$1,250.00	\$18.75 Plus 7.5% Of Excess Over 416.67	Over \$576.92	\$8.65 Plus 7.5% Of Excess Over \$37.50 Plus 9.0% Of Excess Over \$576.92	\$37.50 Plus 9.0% Of Excess Over \$576.92	\$37.50 Plus 9.0% Of Excess Over \$576.92
Over \$1,250.00	\$81.25 Plus 9.0% Of Excess Over 1,250.00				
		BIWEEKLY		DAILY	
		WAGES LESS ALLOWANCE AMOUNT		WAGES LESS ALLOWANCE AMOUNT	
\$38.46 or less	\$ 0	\$2.74 or less	\$ 0	5% Of Excess Over \$27.40	5% Of Excess Over \$27.40
Over \$38.46 but not over \$384.62	\$38.46	Over \$2.74 but not over \$27.40		Over \$27.40 but not over \$82.19	Over \$27.40 but not over \$82.19
Over \$384.62 but not over \$1,153.85	\$17.31 Plus 7.5% Of Excess Over 384.62	Over \$82.19	\$1.23 Plus 7.5% Of Excess Over \$5.34 Plus 9.0% Of Excess Over 82.19	\$1.23 Plus 7.5% Of Excess Over \$5.34 Plus 9.0% Of Excess Over 82.19	\$1.23 Plus 7.5% Of Excess Over \$5.34 Plus 9.0% Of Excess Over 82.19
Over \$1,153.85	\$75.00 Plus 9.0% Of Excess Over 1,153.85				

# 2005

## DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	6											
6	6											
6	7	0.10										
7	8	0.10										
8	9	0.20										
9	10	0.20										
10	11	0.30	0.10									
11	12	0.30	0.10									
12	13	0.40	0.20									
13	14	0.40	0.20									
14	15	0.50	0.30	0.10								
15	16	0.50	0.30	0.10								
16	17	0.60	0.40	0.20								
17	18	0.60	0.40	0.20								
18	19	0.70	0.50	0.30	0.10							
19	20	0.70	0.50	0.30	0.10							
20	21	0.80	0.60	0.40	0.20							
21	22	0.80	0.60	0.40	0.20	0.10						
22	23	0.90	0.70	0.50	0.30	0.10						
23	24	0.90	0.70	0.50	0.30	0.20						
24	25	1.00	0.80	0.60	0.40	0.20						
25	26	1.00	0.80	0.60	0.40	0.30	0.10					
26	27	1.10	0.90	0.70	0.50	0.30	0.10					
27	28	1.10	0.90	0.70	0.50	0.40	0.20					
28	29	1.20	1.00	0.80	0.60	0.40	0.20					
29	30	1.20	1.00	0.80	0.60	0.50	0.30	0.10				
30	31	1.30	1.10	0.90	0.70	0.50	0.30	0.10				
31	32	1.30	1.10	0.90	0.70	0.60	0.40	0.20				
32	33	1.40	1.20	1.00	0.80	0.60	0.40	0.20				
33	34	1.40	1.20	1.00	0.80	0.70	0.50	0.30	0.10			
34	35	1.50	1.30	1.10	0.90	0.70	0.50	0.30	0.10			
35	36	1.60	1.30	1.10	0.90	0.80	0.60	0.40	0.20			
36	37	1.60	1.40	1.20	1.00	0.80	0.60	0.40	0.20			
37	38	1.70	1.40	1.20	1.00	0.90	0.70	0.50	0.30	0.10		
38	39	1.80	1.50	1.30	1.10	0.90	0.70	0.50	0.30	0.10		
39	40	1.90	1.60	1.30	1.10	1.00	0.80	0.60	0.40	0.20		
40	41	1.90	1.70	1.40	1.20	1.00	0.80	0.60	0.40	0.20	0.10	
41	42	2.00	1.70	1.50	1.20	1.10	0.90	0.70	0.50	0.30	0.10	
42	43	2.10	1.80	1.50	1.30	1.10	0.90	0.70	0.50	0.30	0.20	
43	44	2.20	1.90	1.60	1.30	1.20	1.00	0.80	0.60	0.40	0.20	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate). Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.





**DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
124	125	8.80	8.50	8.10	7.80	7.40	7.10	6.80	6.40	6.10	5.80	5.40
125	126	8.90	8.50	8.20	7.90	7.50	7.20	6.90	6.50	6.20	5.80	5.50
9.0 percent of the excess over 126.00 plus												
126 & OVER		8.90	8.60	8.30	7.90	7.60	7.20	6.90	6.60	6.20	5.90	5.60

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.



**DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE**  
**(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	3											
3	4											
4	5	0.10										
5	6	0.10										
6	7	0.20										
7	8	0.20	0.10									
8	9	0.30	0.10									
9	10	0.30	0.20									
10	11	0.40	0.20									
11	12	0.40	0.30	0.10								
12	13	0.50	0.30	0.10								
13	14	0.50	0.40	0.20								
14	15	0.60	0.40	0.20								
15	16	0.60	0.50	0.30	0.10							
16	17	0.70	0.50	0.30	0.10							
17	18	0.70	0.60	0.40	0.20							
18	19	0.80	0.60	0.40	0.20							
19	20	0.80	0.70	0.50	0.30	0.10						
20	21	0.90	0.70	0.50	0.30	0.10						
21	22	0.90	0.80	0.60	0.40	0.20						
22	23	1.00	0.80	0.60	0.40	0.20						
23	24	1.00	0.90	0.70	0.50	0.30	0.10					
24	25	1.10	0.90	0.70	0.50	0.30	0.10					
25	26	1.10	1.00	0.80	0.60	0.40	0.20					
26	27	1.20	1.00	0.80	0.60	0.40	0.20	0.10				
27	28	1.20	1.10	0.90	0.70	0.50	0.30	0.10				
28	29	1.30	1.10	0.90	0.70	0.50	0.30	0.20				
29	30	1.30	1.20	1.00	0.80	0.60	0.40	0.20				
30	31	1.40	1.20	1.00	0.80	0.60	0.40	0.30	0.10			
31	32	1.50	1.30	1.10	0.90	0.70	0.50	0.30	0.10			
32	33	1.50	1.30	1.10	0.90	0.70	0.50	0.40	0.20			
33	34	1.60	1.40	1.20	1.00	0.80	0.60	0.40	0.20			
34	35	1.70	1.40	1.20	1.00	0.80	0.60	0.50	0.30	0.10		
35	36	1.80	1.50	1.30	1.10	0.90	0.70	0.50	0.30	0.10		
36	37	1.80	1.60	1.30	1.10	0.90	0.70	0.60	0.40	0.20		
37	38	1.90	1.60	1.40	1.20	1.00	0.80	0.60	0.40	0.20		
38	39	2.00	1.70	1.40	1.20	1.00	0.80	0.70	0.50	0.30	0.10	
39	40	2.10	1.80	1.50	1.30	1.10	0.90	0.70	0.50	0.30	0.10	
40	41	2.10	1.90	1.60	1.30	1.10	0.90	0.80	0.60	0.40	0.20	
41	42	2.20	1.90	1.70	1.40	1.20	1.00	0.80	0.60	0.40	0.20	
											0.10	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).  
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.





**DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE  
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
122	123	8.90	8.50	8.20	7.80	7.50	7.20	6.80	6.50	6.20	5.80	5.50
123	124	9.00	8.60	8.30	7.90	7.60	7.30	6.90	6.60	6.20	5.90	5.60
124	125	9.00	8.70	8.40	8.00	7.70	7.40	7.00	6.70	6.30	6.00	5.70
125	126	9.10	8.80	8.50	8.10	7.80	7.40	7.10	6.80	6.40	6.10	5.80
9.0 percent of the excess over 126.00 plus												
126 & OVER		9.20	8.80	8.50	8.20	7.80	7.50	7.10	6.80	6.50	6.10	5.80

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).  
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.



**WEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSON FILING JOINTLY)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	38											
38	42	0.10										
42	46	0.30										
46	50	0.50										
50	54	0.70										
54	58	0.90										
58	62	1.10										
62	66	1.30										
66	70	1.50	0.20									
70	74	1.70	0.40									
74	78	1.90	0.60									
78	82	2.10	0.80									
82	86	2.30	1.00									
86	90	2.50	1.20									
90	94	2.70	1.40									
94	98	2.90	1.60	0.20								
98	102	3.10	1.80	0.40								
102	106	3.30	2.00	0.60								
106	110	3.50	2.20	0.80								
110	114	3.70	2.40	1.00								
114	118	3.90	2.60	1.20								
118	122	4.10	2.80	1.40	0.10							
122	126	4.30	3.00	1.60	0.30							
126	130	4.50	3.20	1.80	0.50							
130	134	4.70	3.40	2.00	0.70							
134	138	4.90	3.60	2.20	0.90							
138	142	5.10	3.80	2.40	1.10							
142	146	5.30	4.00	2.60	1.30							
146	150	5.50	4.20	2.80	1.50	0.20						
150	154	5.70	4.40	3.00	1.70	0.40						
154	158	5.90	4.60	3.20	1.90	0.60						
158	162	6.10	4.80	3.40	2.10	0.80						
162	166	6.30	5.00	3.60	2.30	1.00						
166	170	6.50	5.20	3.80	2.50	1.20						
170	174	6.70	5.40	4.00	2.70	1.40	0.10					
174	178	6.90	5.60	4.20	2.90	1.60	0.30					
178	182	7.10	5.80	4.40	3.10	1.80	0.50					
182	186	7.30	6.00	4.60	3.30	2.00	0.70					
186	190	7.50	6.20	4.80	3.50	2.20	0.90					
190	194	7.70	6.40	5.00	3.70	2.40	1.10					

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.



**WEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSON FILING JOINTLY)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
740	760	50.60	48.20	45.80	43.50	41.10	38.70	36.70	34.70	32.80	30.80	28.80
760	780	52.40	50.00	47.60	45.30	42.90	40.50	38.20	36.20	34.30	32.30	30.30
780	800	54.20	51.80	49.40	47.10	44.70	42.30	40.00	37.70	35.80	33.80	31.80
800	820	56.00	53.60	51.20	48.90	46.50	44.10	41.80	39.40	37.30	35.30	33.30
820	840	57.80	55.40	53.00	50.70	48.30	45.90	43.60	41.20	38.80	36.80	34.80
840	860	59.60	57.20	54.80	52.50	50.10	47.70	45.40	43.00	40.60	38.30	36.30
860	880	61.40	59.00	56.60	54.30	51.90	49.50	47.20	44.80	42.40	40.00	37.80
880	900	63.20	60.80	58.40	56.10	53.70	51.30	49.00	46.60	44.20	41.80	39.50
9.0 percent of the excess over 900 plus												
900 & OVER		64.10	61.70	59.30	57.00	54.60	52.20	49.90	47.50	45.10	42.70	40.40

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.



**WEEKLY WITHHOLDING TAX TABLE**

(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	20											
20	24	0.10										
24	28	0.30										
28	32	0.50										
32	36	0.70										
36	40	0.90										
40	44	1.10										
44	48	1.30										
48	52	1.50	0.20									
52	56	1.70	0.40									
56	60	1.90	0.60									
60	64	2.10	0.80									
64	68	2.30	1.00									
68	72	2.50	1.20									
72	76	2.70	1.40	0.10								
76	80	2.90	1.60	0.30								
80	84	3.10	1.80	0.50								
84	88	3.30	2.00	0.70								
88	92	3.50	2.20	0.90								
92	96	3.70	2.40	1.10								
96	100	3.90	2.60	1.30								
100	104	4.10	2.80	1.50	0.20							
104	108	4.30	3.00	1.70	0.40							
108	112	4.50	3.20	1.90	0.60							
112	116	4.70	3.40	2.10	0.80							
116	120	4.90	3.60	2.30	1.00							
120	124	5.10	3.80	2.50	1.20							
124	128	5.30	4.00	2.70	1.40	0.10						
128	132	5.50	4.20	2.90	1.60	0.30						
132	136	5.70	4.40	3.10	1.80	0.50						
136	140	5.90	4.60	3.30	2.00	0.70						
140	144	6.10	4.80	3.50	2.20	0.90						
144	148	6.30	5.00	3.70	2.40	1.10						
148	152	6.50	5.20	3.90	2.60	1.30						
152	156	6.70	5.40	4.10	2.80	1.50	0.20					
156	160	6.90	5.60	4.30	3.00	1.70	0.40					
160	164	7.10	5.80	4.50	3.20	1.90	0.60					
164	168	7.30	6.00	4.70	3.40	2.10	0.80					
168	172	7.50	6.20	4.90	3.60	2.30	1.00					
172	176	7.70	6.40	5.10	3.80	2.50	1.20					

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.



**WEEKLY WITHHOLDING TAX TABLE  
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
680	700	46.90	44.50	42.20	39.80	37.60	35.60	33.60	31.70	29.70	27.70	25.70
700	720	48.70	46.30	44.00	41.60	39.20	37.10	35.10	33.20	31.20	29.20	27.20
720	740	50.50	48.10	45.80	43.40	41.00	38.70	36.60	34.70	32.70	30.70	28.70
740	760	52.30	49.90	47.60	45.20	42.80	40.50	38.10	36.20	34.20	32.20	30.20
760	780	54.10	51.70	49.40	47.00	44.60	42.30	39.90	37.70	35.70	33.70	31.70
780	800	55.90	53.50	51.20	48.80	46.40	44.10	41.70	39.30	37.20	35.20	33.20
800	820	57.70	55.30	53.00	50.60	48.20	45.90	43.50	41.10	38.70	36.70	34.70
820	840	59.50	57.10	54.80	52.40	50.00	47.70	45.30	42.90	40.50	38.20	36.20
840	860	61.30	58.90	56.60	54.20	51.80	49.50	47.10	44.70	42.30	40.00	37.70
860	880	63.10	60.70	58.40	56.00	53.60	51.30	48.90	46.50	44.10	41.80	39.40
880	900	64.90	62.50	60.20	57.80	55.40	53.10	50.70	48.30	45.90	43.60	41.20
9.0 percent of the excess over 900 plus												
900	& OVER	65.80	63.40	61.10	58.70	56.30	54.00	51.60	49.20	46.80	44.50	42.10

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).  
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.



**BIWEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	76											
76	80	0.10										
80	84	0.30										
84	88	0.50										
88	92	0.70										
92	96	0.90										
96	100	1.10										
100	104	1.30										
104	108	1.50										
108	112	1.70										
112	116	1.90										
116	120	2.10										
120	124	2.30										
124	128	2.50										
128	132	2.70										
132	136	2.90	0.20									
136	140	3.10	0.40									
140	144	3.30	0.60									
144	148	3.50	0.80									
148	152	3.70	1.00									
152	156	3.90	1.20									
156	160	4.10	1.40									
160	164	4.30	1.60									
164	168	4.50	1.80									
168	172	4.70	2.00									
172	176	4.90	2.20									
176	180	5.10	2.40									
180	184	5.30	2.60									
184	188	5.50	2.80	0.20								
188	192	5.70	3.00	0.40								
192	196	5.90	3.20	0.60								
196	200	6.10	3.40	0.80								
200	204	6.30	3.60	1.00								
204	208	6.50	3.80	1.20								
208	212	6.70	4.00	1.40								
212	216	6.90	4.20	1.60								
216	220	7.10	4.40	1.80								
220	230	7.40	4.80	2.10								
230	240	7.90	5.30	2.60								
240	250	8.40	5.80	3.10	0.50							

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).  
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**BIWEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
250	260	8.90	6.30	3.60	1.00							
260	270	9.40	6.80	4.10	1.50							
270	280	9.90	7.30	4.60	2.00							
280	290	10.40	7.80	5.10	2.50							
290	300	10.90	8.30	5.60	3.00	0.40						
300	310	11.40	8.80	6.10	3.50	0.90						
310	320	11.90	9.30	6.60	4.00	1.40						
320	330	12.40	9.80	7.10	4.50	1.90						
330	340	12.90	10.30	7.60	5.00	2.40						
340	350	13.40	10.80	8.10	5.50	2.90	0.20					
350	360	13.90	11.30	8.60	6.00	3.40	0.70					
360	370	14.40	11.80	9.10	6.50	3.90	1.20					
370	380	14.90	12.30	9.60	7.00	4.40	1.70					
380	390	15.40	12.80	10.10	7.50	4.90	2.20					
390	400	15.90	13.30	10.60	8.00	5.40	2.70	0.10				
400	420	16.70	14.00	11.40	8.80	6.10	3.50	0.80				
420	440	17.70	15.00	12.40	9.80	7.10	4.50	1.80				
440	460	18.70	16.00	13.40	10.80	8.10	5.50	2.80	0.20			
460	480	19.90	17.00	14.40	11.80	9.10	6.50	3.80	1.20			
480	500	21.40	18.00	15.40	12.80	10.10	7.50	4.80	2.20			
500	520	22.90	19.00	16.40	13.80	11.10	8.50	5.80	3.20	0.60		
520	540	24.40	20.40	17.40	14.80	12.10	9.50	6.80	4.20	1.60		
540	560	25.90	21.90	18.40	15.80	13.10	10.50	7.80	5.20	2.60		
560	580	27.40	23.40	19.50	16.80	14.10	11.50	8.80	6.20	3.60	0.90	
580	600	28.90	24.90	21.00	17.80	15.10	12.50	9.80	7.20	4.60	1.90	
600	620	30.40	26.40	22.50	18.80	16.10	13.50	10.80	8.20	5.60	2.90	0.30
620	640	31.90	27.90	24.00	20.00	17.10	14.50	11.80	9.20	6.60	3.90	1.30
640	660	33.40	29.40	25.50	21.50	18.10	15.50	12.80	10.20	7.60	4.90	2.30
660	680	34.90	30.90	27.00	23.00	19.10	16.50	13.80	11.20	8.60	5.90	3.30
680	700	36.40	32.40	28.50	24.50	20.60	17.50	14.80	12.20	9.60	6.90	4.30
700	720	37.90	33.90	30.00	26.00	22.10	18.50	15.80	13.20	10.60	7.90	5.30
720	740	39.40	35.40	31.50	27.50	23.60	19.60	16.80	14.20	11.60	8.90	6.30
740	760	40.90	36.90	33.00	29.00	25.10	21.10	17.80	15.20	12.60	9.90	7.30
760	780	42.40	38.40	34.50	30.50	26.60	22.60	18.80	16.20	13.60	10.90	8.30
780	800	43.90	39.90	36.00	32.00	28.10	24.10	20.20	17.20	14.60	11.90	9.30
800	820	45.40	41.40	37.50	33.50	29.60	25.60	21.70	18.20	15.60	12.90	10.30
820	840	46.90	42.90	39.00	35.00	31.10	27.10	23.20	19.20	16.60	13.90	11.30
840	860	48.40	44.40	40.50	36.50	32.60	28.60	24.70	20.70	17.60	14.90	12.30
860	880	49.90	45.90	42.00	38.00	34.10	30.10	26.20	22.20	18.60	15.90	13.30
880	900	51.40	47.40	43.50	39.50	35.60	31.60	27.70	23.70	19.80	16.90	14.30

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).  
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.



**BIWEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
1700	1720	120.10	115.30	110.60	105.80	101.10	96.30	91.60	86.90	82.10	77.40	73.30
1720	1740	121.90	117.10	112.40	107.60	102.90	98.10	93.40	88.70	83.90	79.20	74.80
1740	1760	123.70	118.90	114.20	109.40	104.70	99.90	95.20	90.50	85.70	81.00	76.30
1760	1780	125.50	120.70	116.00	111.20	106.50	101.70	97.00	92.30	87.50	82.80	78.00
9.0 percent of the excess over 1780 plus												
1780	& OVER	126.40	121.60	116.90	112.10	107.40	102.60	97.90	93.20	88.40	83.70	78.90

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).  
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.



**BIWEEKLY WITHHOLDING TAX TABLE**

(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

And the wages are

And the number of withholding allowances claimed on Form D-4 is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	38											
38	42	0.10										
42	46	0.30										
46	50	0.50										
50	54	0.70										
54	58	0.90										
58	62	1.10										
62	66	1.30										
66	70	1.50										
70	74	1.70										
74	78	1.90										
78	82	2.10										
82	86	2.30										
86	90	2.50										
90	94	2.70										
94	98	2.90	0.20									
98	102	3.10	0.40									
102	106	3.30	0.60									
106	110	3.50	0.80									
110	114	3.70	1.00									
114	118	3.90	1.20									
118	122	4.10	1.40									
122	126	4.30	1.60									
126	130	4.50	1.80									
130	134	4.70	2.00									
134	138	4.90	2.20									
138	142	5.10	2.40									
142	146	5.30	2.60									
146	150	5.50	2.80	0.20								
150	154	5.70	3.00	0.40								
154	158	5.90	3.20	0.60								
158	162	6.10	3.40	0.80								
162	166	6.30	3.60	1.00								
166	170	6.50	3.80	1.20								
170	174	6.70	4.00	1.40								
174	178	6.90	4.20	1.60								
178	182	7.10	4.40	1.80								
182	186	7.30	4.60	2.00								
186	190	7.50	4.80	2.20								
190	194	7.70	5.00	2.40								

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**BIWEEKLY WITHHOLDING TAX TABLE**  
**(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
194	198	7.90	5.20	2.60								
198	202	8.10	5.40	2.80	0.20							
202	206	8.30	5.60	3.00	0.40							
206	210	8.50	5.80	3.20	0.60							
210	220	8.80	6.20	3.60	0.90							
220	230	9.30	6.70	4.10	1.40							
230	240	9.80	7.20	4.60	1.90							
240	250	10.30	7.70	5.10	2.40							
250	260	10.80	8.20	5.60	2.90	0.30						
260	270	11.30	8.70	6.10	3.40	0.80						
270	280	11.80	9.20	6.60	3.90	1.30						
280	290	12.30	9.70	7.10	4.40	1.80						
290	300	12.80	10.20	7.60	4.90	2.30						
300	310	13.30	10.70	8.10	5.40	2.80	0.20					
310	320	13.80	11.20	8.60	5.90	3.30	0.70					
320	330	14.30	11.70	9.10	6.40	3.80	1.20					
330	340	14.80	12.20	9.60	6.90	4.30	1.70					
340	350	15.30	12.70	10.10	7.40	4.80	2.20					
350	360	15.80	13.20	10.60	7.90	5.30	2.70					
360	370	16.30	13.70	11.10	8.40	5.80	3.20	0.50				
370	380	16.80	14.20	11.60	8.90	6.30	3.70	1.00				
380	390	17.30	14.70	12.10	9.40	6.80	4.20	1.50				
390	400	17.80	15.20	12.60	9.90	7.30	4.70	2.00				
400	420	18.60	15.90	13.30	10.70	8.00	5.40	2.80	0.10			
420	440	19.80	16.90	14.30	11.70	9.00	6.40	3.80	1.10			
440	460	21.30	17.90	15.30	12.70	10.00	7.40	4.80	2.10			
460	480	22.80	18.90	16.30	13.70	11.00	8.40	5.80	3.10	0.50		
480	500	24.30	20.30	17.30	14.70	12.00	9.40	6.80	4.10	1.50		
500	520	25.80	21.80	18.30	15.70	13.00	10.40	7.80	5.10	2.50		
520	540	27.30	23.30	19.30	16.70	14.00	11.40	8.80	6.10	3.50	0.90	
540	560	28.80	24.80	20.80	17.70	15.00	12.40	9.80	7.10	4.50	1.90	
560	580	30.30	26.30	22.30	18.70	16.00	13.40	10.80	8.10	5.50	2.90	
580	600	31.80	27.80	23.80	19.90	17.00	14.40	11.80	9.10	6.50	3.90	
600	620	33.30	29.30	25.30	21.40	18.00	15.40	12.80	10.10	7.50	4.90	
620	640	34.80	30.80	26.80	22.90	19.00	16.40	13.80	11.10	8.50	5.90	
640	660	36.30	32.30	28.30	24.40	20.40	17.40	14.80	12.10	9.50	6.90	
660	680	37.80	33.80	29.80	25.90	21.90	18.40	15.80	13.10	10.50	7.90	
680	700	39.30	35.30	31.30	27.40	23.40	19.50	16.80	14.10	11.50	8.90	
700	720	40.80	36.80	32.80	28.90	24.90	21.00	17.80	15.10	12.50	9.90	
720	740	42.30	38.30	34.30	30.40	26.40	22.50	18.80	16.10	13.50	10.90	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate). Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.



**BIWEEKLY WITHHOLDING TAX TABLE  
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
1540	1560	109.10	104.40	99.60	94.90	90.10	85.40	80.70	76.10	72.10	68.20	64.20
1560	1580	110.90	106.20	101.40	96.70	91.90	87.20	82.50	77.70	73.60	69.70	65.70
1580	1600	112.70	108.00	103.20	98.50	93.70	89.00	84.30	79.50	75.10	71.20	67.20
1600	1620	114.50	109.80	105.00	100.30	95.50	90.80	86.10	81.30	76.60	72.70	68.70
1620	1640	116.30	111.60	106.80	102.10	97.30	92.60	87.90	83.10	78.40	74.20	70.20
1640	1660	118.10	113.40	108.60	103.90	99.10	94.40	89.70	84.90	80.20	75.70	71.70
1660	1680	119.90	115.20	110.40	105.70	100.90	96.20	91.50	86.70	82.00	77.20	73.20
1680	1700	121.70	117.00	112.20	107.50	102.70	98.00	93.30	88.50	83.80	79.00	74.70
1700	1720	123.50	118.80	114.00	109.30	104.50	99.80	95.10	90.30	85.60	80.80	76.20
1720	1740	125.30	120.60	115.80	111.10	106.30	101.60	96.90	92.10	87.40	82.60	77.90
1740	1760	127.10	122.40	117.60	112.90	108.10	103.40	98.70	93.90	89.20	84.40	79.70
1760	1780	128.90	124.20	119.40	114.70	109.90	105.20	100.50	95.70	91.00	86.20	81.50
		9.0 percent of the excess over 1780 plus										
1780	& OVER	129.80	125.10	120.30	115.60	110.80	106.10	101.40	96.60	91.90	87.10	82.40

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.



**SEMIMONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	84											
84	88	0.10										
88	92	0.30										
92	96	0.50										
96	100	0.70										
100	104	0.90										
104	108	1.10										
108	112	1.30										
112	116	1.50										
116	120	1.70										
120	124	1.90										
124	128	2.10										
128	132	2.30										
132	136	2.50										
136	140	2.70										
140	144	2.90	0.10									
144	148	3.10	0.30									
148	152	3.30	0.50									
152	156	3.50	0.70									
156	160	3.70	0.90									
160	164	3.90	1.10									
164	168	4.10	1.30									
168	172	4.30	1.50									
172	176	4.50	1.70									
176	180	4.70	1.90									
180	184	4.90	2.10									
184	188	5.10	2.30									
188	192	5.30	2.50									
192	196	5.50	2.70									
196	200	5.70	2.90									
200	210	6.10	3.20	0.40								
210	220	6.60	3.70	0.90								
220	230	7.10	4.20	1.40								
230	240	7.60	4.70	1.90								
240	250	8.10	5.20	2.40								
250	260	8.60	5.70	2.90								
260	270	9.10	6.20	3.40	0.50							
270	280	9.60	6.70	3.90	1.00							
280	290	10.10	7.20	4.40	1.50							
290	300	10.60	7.70	4.90	2.00							

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.





**SEMIMONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)**

And the wages are | And the number of withholding allowances claimed on Form D-4 is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
1800	1820	126.20	121.10	116.00	110.80	105.70	100.50	95.40	90.30	85.10	80.60	76.30
1820	1840	128.00	122.90	117.80	112.60	107.50	102.30	97.20	92.10	86.90	82.10	77.80
1840	1860	129.80	124.70	119.60	114.40	109.30	104.10	99.00	93.90	88.70	83.60	79.30
1860	1880	131.60	126.50	121.40	116.20	111.10	105.90	100.80	95.70	90.50	85.40	80.80
1880	1900	133.40	128.30	123.20	118.00	112.90	107.70	102.60	97.50	92.30	87.20	82.30
1900	1920	135.20	130.10	125.00	119.80	114.70	109.50	104.40	99.30	94.10	89.00	83.90
9.0 percent of the excess over 1920 plus												
1920 & OVER		136.10	131.00	125.90	120.70	115.60	110.40	105.30	100.20	95.00	89.90	84.80

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.



**SEMIMONTHLY WITHHOLDING TAX TABLE  
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	42											
42	46	0.10										
46	50	0.30										
50	54	0.50										
54	58	0.70										
58	62	0.90										
62	66	1.10										
66	70	1.30										
70	74	1.50										
74	78	1.70										
78	82	1.90										
82	86	2.10										
86	90	2.30										
90	94	2.50										
94	98	2.70										
98	102	2.90	0.10									
102	106	3.10	0.30									
106	110	3.30	0.50									
110	114	3.50	0.70									
114	118	3.70	0.90									
118	122	3.90	1.10									
122	126	4.10	1.30									
126	130	4.30	1.50									
130	134	4.50	1.70									
134	138	4.70	1.90									
138	142	4.90	2.10									
142	146	5.10	2.30									
146	150	5.30	2.50									
150	154	5.50	2.70									
154	158	5.70	2.90									
158	162	5.90	3.10	0.20								
162	166	6.10	3.30	0.40								
166	170	6.30	3.50	0.60								
170	174	6.50	3.70	0.80								
174	178	6.70	3.90	1.00								
178	182	6.90	4.10	1.20								
182	186	7.10	4.30	1.40								
186	190	7.30	4.50	1.60								
190	194	7.50	4.70	1.80								
194	198	7.70	4.90	2.00								

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate). Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**SEMIMONTHLY WITHHOLDING TAX TABLE  
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
198	202	7.90	5.10	2.20								
202	206	8.10	5.30	2.40								
206	210	8.30	5.50	2.60								
210	220	8.70	5.80	3.00	0.10							
220	230	9.20	6.30	3.50	0.60							
230	240	9.70	6.80	4.00	1.10							
240	250	10.20	7.30	4.50	1.60							
250	260	10.70	7.80	5.00	2.10							
260	270	11.20	8.30	5.50	2.60							
270	280	11.70	8.80	6.00	3.10	0.30						
280	290	12.20	9.30	6.50	3.60	0.80						
290	300	12.70	9.80	7.00	4.10	1.30						
300	310	13.20	10.30	7.50	4.60	1.80						
310	320	13.70	10.80	8.00	5.10	2.30						
320	330	14.20	11.30	8.50	5.60	2.80						
330	340	14.70	11.80	9.00	6.10	3.30	0.40					
340	350	15.20	12.30	9.50	6.60	3.80	0.90					
350	360	15.70	12.80	10.00	7.10	4.30	1.40					
360	370	16.20	13.30	10.50	7.60	4.80	1.90					
370	380	16.70	13.80	11.00	8.10	5.30	2.40					
380	390	17.20	14.30	11.50	8.60	5.80	2.90					
390	400	17.70	14.80	12.00	9.10	6.30	3.40	0.50				
400	420	18.40	15.60	12.70	9.90	7.00	4.10	1.30				
420	440	19.40	16.60	13.70	10.90	8.00	5.10	2.30				
440	460	20.40	17.60	14.70	11.90	9.00	6.10	3.30	0.40			
460	480	21.70	18.60	15.70	12.90	10.00	7.10	4.30	1.40			
480	500	23.20	19.60	16.70	13.90	11.00	8.10	5.30	2.40			
500	520	24.70	20.60	17.70	14.90	12.00	9.10	6.30	3.40	0.60		
520	540	26.20	21.90	18.70	15.90	13.00	10.10	7.30	4.40	1.60		
540	560	27.70	23.40	19.70	16.90	14.00	11.10	8.30	5.40	2.60		
560	580	29.20	24.90	20.70	17.90	15.00	12.10	9.30	6.40	3.60	0.70	
580	600	30.70	26.40	22.10	18.90	16.00	13.10	10.30	7.40	4.60	1.70	
600	620	32.20	27.90	23.60	19.90	17.00	14.10	11.30	8.40	5.60	2.70	
620	640	33.70	29.40	25.10	20.90	18.00	15.10	12.30	9.40	6.60	3.70	
640	660	35.20	30.90	26.60	22.40	19.00	16.10	13.30	10.40	7.60	4.70	
660	680	36.70	32.40	28.10	23.90	20.00	17.10	14.30	11.40	8.60	5.70	
680	700	38.20	33.90	29.60	25.40	21.10	18.10	15.30	12.40	9.60	6.70	
700	720	39.70	35.40	31.10	26.90	22.60	19.10	16.30	13.40	10.60	7.70	
720	740	41.20	36.90	32.60	28.40	24.10	20.10	17.30	14.40	11.60	8.70	
740	760	42.70	38.40	34.10	29.90	25.60	21.30	18.30	15.40	12.60	9.70	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate). Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.



**SEMIMONTHLY WITHHOLDING TAX TABLE  
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
1560	1580	108.40	103.20	98.10	93.00	87.80	82.80	78.50	74.20	70.00	65.70	61.40
1580	1600	110.20	105.00	99.90	94.80	89.60	84.50	80.00	75.70	71.50	67.20	62.90
1600	1620	112.00	106.80	101.70	96.60	91.40	86.30	81.50	77.20	73.00	68.70	64.40
1620	1640	113.80	108.60	103.50	98.40	93.20	88.10	83.00	78.70	74.50	70.20	65.90
1640	1660	115.60	110.40	105.30	100.20	95.00	89.90	84.80	80.20	76.00	71.70	67.40
1660	1680	117.40	112.20	107.10	102.00	96.80	91.70	86.60	81.70	77.50	73.20	68.90
1680	1700	119.20	114.00	108.90	103.80	98.60	93.50	88.40	83.20	79.00	74.70	70.40
1700	1720	121.00	115.80	110.70	105.60	100.40	95.30	90.20	85.00	80.50	76.20	71.90
1720	1740	122.80	117.60	112.50	107.40	102.20	97.10	92.00	86.80	82.00	77.70	73.40
1740	1760	124.60	119.40	114.30	109.20	104.00	98.90	93.80	88.60	83.50	79.20	74.90
1760	1780	126.40	121.20	116.10	111.00	105.80	100.70	95.60	90.40	85.30	80.70	76.40
1780	1800	128.20	123.00	117.90	112.80	107.60	102.50	97.40	92.20	87.10	82.20	77.90
1800	1820	130.00	124.80	119.70	114.60	109.40	104.30	99.20	94.00	88.90	83.70	79.40
1820	1840	131.80	126.60	121.50	116.40	111.20	106.10	101.00	95.80	90.70	85.50	80.90
1840	1860	133.60	128.40	123.30	118.20	113.00	107.90	102.80	97.60	92.50	87.30	82.40
1860	1880	135.40	130.20	125.10	120.00	114.80	109.70	104.60	99.40	94.30	89.10	84.00
1880	1900	137.20	132.00	126.90	121.80	116.60	111.50	106.40	101.20	96.10	90.90	85.80
1900	1920	139.00	133.80	128.70	123.60	118.40	113.30	108.20	103.00	97.90	92.70	87.60
9.0 percent of the excess over 1920 plus												
1920 & OVER		139.90	134.70	129.60	124.50	119.30	114.20	109.10	103.90	98.80	93.60	88.50

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).  
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.



**MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	166											
166	170	0.10										
170	174	0.30										
174	178	0.50										
178	182	0.70										
182	186	0.90										
186	190	1.10										
190	194	1.30										
194	198	1.50										
198	202	1.70										
202	206	1.90										
206	210	2.10										
210	220	2.40										
220	230	2.90										
230	240	3.40										
240	250	3.90										
250	260	4.40										
260	270	4.90										
270	280	5.40										
280	290	5.90	0.20									
290	300	6.40	0.70									
300	310	6.90	1.20									
310	320	7.40	1.70									
320	330	7.90	2.20									
330	340	8.40	2.70									
340	350	8.90	3.20									
350	360	9.40	3.70									
360	370	9.90	4.20									
370	380	10.40	4.70									
380	390	10.90	5.20									
390	400	11.40	5.70									
400	420	12.20	6.50	0.80								
420	440	13.20	7.50	1.80								
440	460	14.20	8.50	2.80								
460	480	15.20	9.50	3.80								
480	500	16.20	10.50	4.80								
500	520	17.20	11.50	5.80								
520	540	18.20	12.50	6.80	1.00							
540	560	19.20	13.50	7.80	2.00							
560	580	20.20	14.50	8.80	3.00							

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate). Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.





**MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
3060	3100	203.90	193.60	183.30	173.00	163.40	154.90	146.30	137.70	129.20	120.60	112.00
3100	3140	207.50	197.20	186.90	176.60	166.40	157.90	149.30	140.70	132.20	123.60	115.00
3140	3180	211.10	200.80	190.50	180.20	170.00	160.90	152.30	143.70	135.20	126.60	118.00
3180	3220	214.70	204.40	194.10	183.80	173.60	163.90	155.30	146.70	138.20	129.60	121.00
3220	3260	218.30	208.00	197.70	187.40	177.20	166.90	158.30	149.70	141.20	132.60	124.00
3260	3300	221.90	211.60	201.30	191.00	180.80	170.50	161.30	152.70	144.20	135.60	127.00
3300	3340	225.50	215.20	204.90	194.60	184.40	174.10	164.30	155.70	147.20	138.60	130.00
3340	3380	229.10	218.80	208.50	198.20	188.00	177.70	167.40	158.70	150.20	141.60	133.00
3380	3420	232.70	222.40	212.10	201.80	191.60	181.30	171.00	161.70	153.20	144.60	136.00
3420	3460	236.30	226.00	215.70	205.40	195.20	184.90	174.60	164.70	156.20	147.60	139.00
3460	3500	239.90	229.60	219.30	209.00	198.80	188.50	178.20	167.90	159.20	150.60	142.00
3500	3540	243.50	233.20	222.90	212.60	202.40	192.10	181.80	171.50	162.20	153.60	145.00
3540	3580	247.10	236.80	226.50	216.20	206.00	195.70	185.40	175.10	165.20	156.60	148.00
3580	3620	250.70	240.40	230.10	219.80	209.60	199.30	189.00	178.70	168.50	159.60	151.00
3620	3660	254.30	244.00	233.70	223.40	213.20	202.90	192.60	182.30	172.10	162.60	154.00
3660	3700	257.90	247.60	237.30	227.00	216.80	206.50	196.20	185.90	175.70	165.60	157.00
3700	3740	261.50	251.20	240.90	230.60	220.40	210.10	199.80	189.50	179.30	169.00	160.00
3740	3780	265.10	254.80	244.50	234.20	224.00	213.70	203.40	193.10	182.90	172.60	163.00
3780	3820	268.70	258.40	248.10	237.80	227.60	217.30	207.00	196.70	186.50	176.20	166.00
3820	3860	272.30	262.00	251.70	241.40	231.20	220.90	210.60	200.30	190.10	179.80	169.50
		9.0 percent of the excess over 3860 plus										
3860	& OVER	274.10	263.80	253.50	243.20	233.00	222.70	212.40	202.10	191.90	181.60	171.30

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.



**MONTHLY WITHHOLDING TAX TABLE**  
**(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	84											
84	88	0.10										
88	92	0.30										
92	96	0.50										
96	100	0.70										
100	104	0.90										
104	108	1.10										
108	112	1.30										
112	116	1.50										
116	120	1.70										
120	124	1.90										
124	128	2.10										
128	132	2.30										
132	136	2.50										
136	140	2.70										
140	144	2.90										
144	148	3.10										
148	152	3.30										
152	156	3.50										
156	160	3.70										
160	164	3.90										
164	168	4.10										
168	172	4.30										
172	176	4.50										
176	180	4.70										
180	184	4.90										
184	188	5.10										
188	192	5.30										
192	196	5.50										
196	200	5.70										
200	210	6.10	0.40									
210	220	6.60	0.90									
220	230	7.10	1.40									
230	240	7.60	1.90									
240	250	8.10	2.40									

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).  
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**MONTHLY WITHHOLDING TAX TABLE  
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
250	260	8.60	2.90									
260	270	9.10	3.40									
270	280	9.60	3.90									
280	290	10.10	4.40									
290	300	10.60	4.90									
300	310	11.10	5.40									
310	320	11.60	5.90	0.20								
320	330	12.10	6.40	0.70								
330	340	12.60	6.90	1.20								
340	350	13.10	7.40	1.70								
350	360	13.60	7.90	2.20								
360	370	14.10	8.40	2.70								
370	380	14.60	8.90	3.20								
380	390	15.10	9.40	3.70								
390	400	15.60	9.90	4.20								
400	420	16.30	10.60	4.90								
420	440	17.30	11.60	5.90	0.20							
440	460	18.30	12.60	6.90	1.20							
460	480	19.30	13.60	7.90	2.20							
480	500	20.30	14.60	8.90	3.20							
500	520	21.30	15.60	9.90	4.20							
520	540	22.30	16.60	10.90	5.20							
540	560	23.30	17.60	11.90	6.20	0.50						
560	580	24.30	18.60	12.90	7.20	1.50						
580	600	25.30	19.60	13.90	8.20	2.50						
600	620	26.30	20.60	14.90	9.20	3.50						
620	640	27.30	21.60	15.90	10.20	4.50						
640	660	28.30	22.60	16.90	11.20	5.50						
660	680	29.30	23.60	17.90	12.20	6.50	0.80					
680	700	30.30	24.60	18.90	13.20	7.50	1.80					
700	720	31.30	25.60	19.90	14.20	8.50	2.80					
720	740	32.30	26.60	20.90	15.20	9.50	3.80					
740	760	33.30	27.60	21.90	16.20	10.50	4.80					
760	780	34.30	28.60	22.90	17.20	11.50	5.80	0.10				
780	800	35.30	29.60	23.90	18.20	12.50	6.80	1.10				

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate). Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**MONTHLY WITHHOLDING TAX TABLE**  
**(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
800	820	36.30	30.60	24.90	19.20	13.50	7.80	2.10				
820	840	37.30	31.60	25.90	20.20	14.50	8.80	3.10				
840	860	38.30	32.60	26.90	21.20	15.50	9.80	4.10				
860	880	39.30	33.60	27.90	22.20	16.50	10.80	5.10				
880	900	40.30	34.60	28.90	23.20	17.50	11.80	6.10	0.40			
900	920	41.30	35.60	29.90	24.20	18.50	12.80	7.10	1.40			
920	940	42.70	36.60	30.90	25.20	19.50	13.80	8.10	2.40			
940	960	44.20	37.60	31.90	26.20	20.50	14.80	9.10	3.40			
960	980	45.70	38.60	32.90	27.20	21.50	15.80	10.10	4.40			
980	1000	47.20	39.60	33.90	28.20	22.50	16.80	11.10	5.40			
1000	1020	48.70	40.60	34.90	29.20	23.50	17.80	12.10	6.40	0.70		
1020	1040	50.20	41.60	35.90	30.20	24.50	18.80	13.10	7.40	1.70		
1040	1060	51.70	43.10	36.90	31.20	25.50	19.80	14.10	8.40	2.70		
1060	1080	53.20	44.60	37.90	32.20	26.50	20.80	15.10	9.40	3.70		
1080	1100	54.70	46.10	38.90	33.20	27.50	21.80	16.10	10.40	4.70		
1100	1120	56.20	47.60	39.90	34.20	28.50	22.80	17.10	11.40	5.70		
1120	1140	57.70	49.10	40.90	35.20	29.50	23.80	18.10	12.40	6.70	1.00	
1140	1160	59.20	50.60	42.00	36.20	30.50	24.80	19.10	13.40	7.70	2.00	
1160	1180	60.70	52.10	43.50	37.20	31.50	25.80	20.10	14.40	8.70	3.00	
1180	1200	62.20	53.60	45.00	38.20	32.50	26.80	21.10	15.40	9.70	4.00	
1200	1220	63.70	55.10	46.50	39.20	33.50	27.80	22.10	16.40	10.70	5.00	
1220	1240	65.20	56.60	48.00	40.20	34.50	28.80	23.10	17.40	11.70	6.00	0.30
1240	1260	66.70	58.10	49.50	41.20	35.50	29.80	24.10	18.40	12.70	7.00	1.30
1260	1280	68.20	59.60	51.00	42.50	36.50	30.80	25.10	19.40	13.70	8.00	2.30
1280	1300	69.70	61.10	52.50	44.00	37.50	31.80	26.10	20.40	14.70	9.00	3.30
1300	1340	71.90	63.40	54.80	46.20	39.00	33.30	27.60	21.90	16.20	10.50	4.80
1340	1380	74.90	66.40	57.80	49.20	41.00	35.30	29.60	23.90	18.20	12.50	6.80
1380	1420	77.90	69.40	60.80	52.20	43.70	37.30	31.60	25.90	20.20	14.50	8.80
1420	1460	80.90	72.40	63.80	55.20	46.70	39.30	33.60	27.90	22.20	16.50	10.80
1460	1500	83.90	75.40	66.80	58.20	49.70	41.30	35.60	29.90	24.20	18.50	12.80
1500	1540	86.90	78.40	69.80	61.20	52.70	44.10	37.60	31.90	26.20	20.50	14.80
1540	1580	89.90	81.40	72.80	64.20	55.70	47.10	39.60	33.90	28.20	22.50	16.80
1580	1620	92.90	84.40	75.80	67.20	58.70	50.10	41.60	35.90	30.20	24.50	18.80
1620	1660	95.90	87.40	78.80	70.20	61.70	53.10	44.50	37.90	32.20	26.50	20.80
1660	1700	98.90	90.40	81.80	73.20	64.70	56.10	47.50	39.90	34.20	28.50	22.80

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).  
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.



**MONTHLY WITHHOLDING TAX TABLE**  
**(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
3100	3140	215.00	204.70	194.40	184.10	173.90	164.10	155.50	147.00	138.40	129.90	121.30
3140	3180	218.60	208.30	198.00	187.70	177.50	167.20	158.50	150.00	141.40	132.90	124.30
3180	3220	222.20	211.90	201.60	191.30	181.10	170.80	161.50	153.00	144.40	135.90	127.30
3220	3260	225.80	215.50	205.20	194.90	184.70	174.40	164.50	156.00	147.40	138.90	130.30
3260	3300	229.40	219.10	208.80	198.50	188.30	178.00	167.70	159.00	150.40	141.90	133.30
3300	3340	233.00	222.70	212.40	202.10	191.90	181.60	171.30	162.00	153.40	144.90	136.30
3340	3380	236.60	226.30	216.00	205.70	195.50	185.20	174.90	165.00	156.40	147.90	139.30
3380	3420	240.20	229.90	219.60	209.30	199.10	188.80	178.50	168.20	159.40	150.90	142.30
3420	3460	243.80	233.50	223.20	212.90	202.70	192.40	182.10	171.80	162.40	153.90	145.30
3460	3500	247.40	237.10	226.80	216.50	206.30	196.00	185.70	175.40	165.40	156.90	148.30
3500	3540	251.00	240.70	230.40	220.10	209.90	199.60	189.30	179.00	168.80	159.90	151.30
3540	3580	254.60	244.30	234.00	223.70	213.50	203.20	192.90	182.60	172.40	162.90	154.30
3580	3620	258.20	247.90	237.60	227.30	217.10	206.80	196.50	186.20	176.00	165.90	157.30
3620	3660	261.80	251.50	241.20	230.90	220.70	210.40	200.10	189.80	179.60	169.30	160.30
3660	3700	265.40	255.10	244.80	234.50	224.30	214.00	203.70	193.40	183.20	172.90	163.30
3700	3740	269.00	258.70	248.40	238.10	227.90	217.60	207.30	197.00	186.80	176.50	166.30
3740	3780	272.60	262.30	252.00	241.70	231.50	221.20	210.90	200.60	190.40	180.10	169.80
3780	3820	276.20	265.90	255.60	245.30	235.10	224.80	214.50	204.20	194.00	183.70	173.40
3820	3860	278.90	268.60	258.30	248.00	237.80	227.50	217.20	206.90	196.70	186.40	176.10
9.0 percent of the excess over 3860 plus												
3860 & OVER	281.60	271.30	261.00	250.70	240.50	230.20	219.90	209.60	199.40	189.10	178.80	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.



